

**STATE OF MONTANA FLEXIBLE SPENDING ACCOUNT  
ENROLLMENT/CHANGE  
AND SALARY REDUCTION AGREEMENT FORM (2007 BENEFIT YEAR)**

*Print name & address:*

	SABHRS ID	Agency Name
	Work Phone	Home Phone
	Social Security Number	Date of Birth

**ELECTION TO PARTICIPATE** – Please check the appropriate box below to indicate the type of enrollment or change. For Changes and Mid-Year Enrollments, the effective date is the 1st day of the next **full month** following receipt of form in the Employee Benefits Bureau. Further detail on changes in election, mid-year enrollment, and pre-payment, and lapses in coverage are contained on the back of the form.

**ELECTION PERIOD**

- ☐ Change in Election \_\_\_\_\_ to December 31, 2007  
(effective date)
- ☐ Mid-Year Enrollment \_\_\_\_\_ to December 31, 2007  
(effective date)
- ☐ Pre-payment of Elections \_\_\_\_\_ to \_\_\_\_\_  
(dates lump-sum payroll deduction is covering)
- ☐ Self Payment of Elections \_\_\_\_\_ to \_\_\_\_\_  
(period payment covers)
- ☐ Lapse in Coverage \_\_\_\_\_ to \_\_\_\_\_  
(expected lapse period)

I understand that I can only automatically enroll Mid-Year if I am a new employee. Other enrollments or changes can only be made during a Benefit Year if they are consistent with an IRS allowed change in family status (marriage, births, adoptions, child support orders & losing other group coverage) that has occurred within the last 63 days. I certify that this enrollment/change is due to:

**PLEASE CHECK ONE**

☐ New Employment; **-OR-**

☐ Other: List change in family status, adjustment due to a leave of absence, and date of change: \_\_\_\_\_

**AMOUNT OF ELECTION** - List the **Monthly Election Amount (including any unused State Contribution)** for your desired account(s). The minimum Monthly Election Amount per account is \$10.00 per month. Please elect an amount that can be divided evenly by two. Your election will be adjusted to accommodate even deduction amounts if necessary. A separate Administration Fee of \$2.16 per month will be deducted automatically and should not be included in your elected amount. Remember "**Use It or Lose It**" - Put no more of your gross salary dollars into a Flexible Spending Account than you are sure you will use during the Benefit Year.

**NOTE:** If enrolling mid-year, or changing an election amount mid-year, list the amount to be deducted monthly for the remainder of the year in the box below marked, "**Monthly Election Amount**".

**ADMINISTRATIVE USE ONLY**

**Monthly Election Amount**

Medical Expense FSA  
\$10 min/\$416.66 max     \$ \_\_\_\_\_/month

Dependent Care FSA  
\$10 min/\$416.66 max     \$ \_\_\_\_\_/month

**Administrative Fee                      \$2.16/month**

Adj/Revised Benefit Year Election	Number of Deductions	Bi-Weekly Payroll Deduction	Monthly Payroll Deduction
_____/_____	_____	= _____	_____
_____/_____	_____	= _____	_____

I have read the informational material describing Flexible Spending Accounts and understand the participation conditions and requirements. I request participation in the FSA(s) listed above for the current Benefit Year, and authorize the State of Montana to reduce gross salary by the amounts indicated or in the event of self-paying to pay the amount indicated. I understand that my election amount will remain in effect for the entire Benefit Year, and only expenses incurred during period where contributions have been made can be claimed for reimbursement. I realize that this agreement **will NOT** continue for subsequent Benefit Years. This agreement revokes all prior Employee Enrollment/Change and Salary Reduction Agreements signed by me for this benefit year.

Employee's

Signature \_\_\_\_\_ Date \_\_\_\_\_

**Please return this form to: State Personnel Division, Room 125 Mitchell Building, P.O. Box 200127, Helena, MT 59620-0127.**

A copy of this form will be returned to you by the State Personnel Division, confirming receipt of your election.

(Revised 12/06)

## **Instructions**

**Maximum Elections Amounts** – The maximum contribution for a **medical** flexible spending account is \$4,999.92 per year per person.

The maximum contribution for a **dependent care** flexible spending account is \$4,999.92 per year per household.

**New Hire Effective Date** - In the case of a new hire, the effective date is the 1<sup>st</sup> day of the month following the hire date. For example, if hired on March 15, 2006, the flexible spending deductions would not begin until April 1, 2006.

**Change in Election**– A change in your flexible spending election can be made in the cases where a qualifying event has occurred such as a marriage, birth, adoptions, pre-adoptions, child support order, losing other group coverage, death, or divorce. You must list the effective date of the election change located across from the “change in election” box as well as the event causing the change. Record the revised monthly election amount in the “Monthly Election Amount” section of the form. Please attach a copy of the appropriate documentation, which verifies the change such as marriage license or birth certificate.

Changes in Election may also apply in the case of an unpaid leave of absence where an employee chooses (upon return to work), to revise the annual election amount.

**Mid-Year Enrollment** – Mid-year flexible spending enrollment is only available to new employees within 31 days of employment. Please indicate the effective date of the election in the section across from the “Mid-Year Enrollment” box. The effective date must be the 1<sup>st</sup> day of the next full month following receipt of form in the Benefits Bureau.

**Pre-Payment of Elections** - Pre-payment of flexible spending contributions (pre-tax) can be made in the event of an unpaid leave of absence. Employees can elect to have the flexible spending account elections pre-paid for the period they expect to be gone out of their last check prior to going on leave. If the elections are pre-paid, reimbursements are allowed during the pre-paid period.

**Self-Payment of Elections** – Flexible spending elections can be self-paid (after-tax) in the event of an unpaid leave of absence where the employee seeks to maintain continuous reimbursement coverage. This self-payment arrangement must be completed prior to the leave of absence.

**Lapse in Coverage** – In the event of a leave of absence where the employee is not being paid and pre-payment or self-payment arrangements were not made, flexible spending coverage lapses for the period where contributions were not made. In this instance, claims for expenses incurred during the lapse of coverage are not eligible for reimbursement. Once the employee returns from leave, they may adjust their deductions to meet the original annual election amount.